

# BROADCAST JOURNALISM TRAINING COUNCIL

England & Wales · Charity number 1060668

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03283252](#)

**Registered** 1997-02-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Nunn Hayward  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

**Phone** 08456008789

**Email** [sec@bjtc.org.uk](mailto:sec@bjtc.org.uk)

**Website** <http://www.bjtc.org.uk>

## Activities

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**Objects:** TO ADVNACE EDUCATION IN THE FIELD OF BROADCAST JOURNALISM

**Activities:** Setting standards of training in broadcast journalism, agreeing those standards with training deliverers, carrying out course inspections and granting accreditation if delivery meets the required standards. Career's advice.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£186,228	£159,247	-	-
2023-12-31	£170,919	£207,338	-	-
2022-12-31	£155,736	£175,853	-	-
2021-12-31	£161,192	£163,374	-	-
2020-12-31	£164,008	£169,476	-	-

## Trustees

Name	Role	Appointed
<b>Ralph Bernard CBE</b>	Chair	2014-01-21
Basmah Fahim		2024-10-01
Christopher Chohan		2023-11-21
Christopher Howard		2021-02-01
Datshiane Navanayagam		2023-03-24
Debora Ann Gorbutt		2025-01-30
Dr Anne-Marie Harbin		2023-04-01
Gail Mellors		2016-10-19
Grace Francesca Melody-Gardner		2023-03-08
JAMES ROBERT PORTER		2013-08-06
JOHN ROBERT BARSBY		
Joanna Lucy Potts		2025-11-13
Joe Michalczuk		2024-07-03
Kate Ironside		2015-01-20
Leigh Alexandra Purves		2025-10-28
Lorraine Herbison		2019-10-28
Matthew Peter Walsh		2021-07-01
Michelle Ponting		2025-11-28
ROBIN ELIAS		
Rajiv Papat		2023-03-21
Timothy Barnett John		2022-07-01
William Peter Cope		2021-07-04

**BROADCAST JOURNALISM TRAINING COUNCIL**

England & Wales - Charity number 1060668

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# Accounts

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Registered company number 03283252 (England and Wales)  
Registered charity number 1060668

**BROADCAST JOURNALISM TRAINING COUNCIL**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# BROADCAST JOURNALISM TRAINING COUNCIL

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## BROADCAST JOURNALISM TRAINING COUNCIL

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The BJTC remains one of the largest journalism accreditation bodies in higher education with 39 courses either accredited or in the advisory process and several more likely to join the advisory process in 2025.

The BJTC requirements are reviewed every year. In 2024 a small number of amendments were agreed, mainly around streamlining accreditation review procedures for course leaders, being mindful of their time and workload, and tightening up and clarifying processes.

The BJTC's industry sponsorship remains strong with continued, dynamic relationships with the BBC, Sky News, ITV News, Channel 4, ITN, Bauer, Global, the NUJ, Reuters and Associated Press.

2024 was the fifth year of the Placement Assistance Scheme (PAS), aimed at tackling some of the challenges students face in finding crucial placements that are recognised as the first step to finding work in journalism. 152 applicants were awarded the grant of £250 towards their placements. When the scheme was set up, the BJTC committed to funding it for five years. Now in its fifth year, despite dedicating over £168K in grants to students studying on BJTC accredited courses, of which £95,000 has been paid out, £10,750 is yet to be paid and £62,900 has become time-barred, there will be enough money to run the scheme for another year, without any further funding. After consulting with our academic partners, it was agreed to reduce the grant back down to the original amount of £200 in 2025, with the priority on student reach rather than grant amount, ensuring it helps as many eligible students as possible.

In 2024 the BJTC ran another successful Network Election Programme for the night of 4th July. This was the third time the BJTC has created an election project, bringing together 20 universities and more than 100 students. The network programme was broadcast from the University of Northampton from 10pm and ran throughout the night. It was made available for students/community radio stations and the public via the internet. All press accreditation and access to count centres were organised by the BJTC. The programme won a Community Radio Award in the 'General Election Coverage' category.

Due to the elections in the UK and the USA the Partner's Day was postponed to October and held as an online conference, which included the BJTC AGM and an update around the changes to the BJTC requirements, giving course leaders a chance to discuss and ask any questions relating to the accreditation process.

The 2024 BJTC Student Journalism Awards was held at Sky Cinema, in Brentford and presented by Jacquie Beltrao from Sky News. The thirteen categories saw winners chosen from City St George's, University of London, Bournemouth University, University of Salford, University of Leeds, University of the West England, University of Westminster and University of East Anglia. The Steve Harris Award, which recognises the stand-out entry of the competition, was won by two students from City St George's, University of London. This year the popular TV Newsday category and the canapes and drinks were sponsored by newsroom production software, Dina and cloud video production, Mimir.

Every year we award BJTC Skills Certificates to successful graduates from Accredited courses. The certificates are free and optional and in 2024 we issued over 610 certificates from 22 accredited courses.

As an educational charity, the BJTC continues to monitor its finances closely, to ensure it holds just enough for the smooth running of the business. In 2024 the board felt it prudent to budget across the next three years. This tight budgeting and three-year forecasting guarantees minimal fee increases to sponsors and training bodies and allows our partners to budget accordingly. 2024 also saw the introduction of the revised banding model. This updated banding system ensured student numbers were better reflected in the fee allocated to individual courses. It proves to be a fairer system, welcomed by course leaders and safeguards the annual income for the BJTC from fluctuations in student numbers.

#### FINANCIAL REVIEW

During the year, the charitable company made a surplus of £26,981 (2023: deficit - £36,419), and at the year end held total funds of £131,867 (2023: £104,886).

## **BROADCAST JOURNALISM TRAINING COUNCIL**

### **TRUSTEES' REPORT (continued)**

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Officers are appointed by the board as consultants to them, to assist in the administration and day to day running of the charity. The secretary, treasurer and company administrator, interim accreditation team leaders and accreditation director received fees during the year totalling £33,363 (2023: £23,495). None of these officers were trustees of the charity. Trustees received no fees in connection with their duties as trustees as these are provided on a voluntary basis with just travel and subsistence expenses being reimbursed.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In June 2012, the charity adopted new Articles of Association to reflect the introduction of the Charities Act 2011 and the Companies Act 2006.

#### **Appointment to the Board**

The methods for appointing Board members are set out in our Articles of Association adopted at our AGM in 2012. Under these Articles, major industry sponsors each appoint senior managers to the Board. Representatives of the 23 Universities with accredited courses elect 6 course leaders from their number, to represent them on the Board. Each elected college representative serves for 3 years.

#### **Induction and Training**

Prior to appointment, potential Board members are informed of their liabilities and responsibilities as both Board members and Trustees. The Company Secretary takes responsibility to ensure that new Board members have access to all relevant documents and to bring them up to date on the current priorities of the BJTC.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable insurance against fraud and error.

#### **BJTC Reserves Policy**

It is the policy of the BJTC to hold in reserves the equivalent of four months general running costs. In addition to this the BJTC can hold unallocated funds for the purposes of supporting, promoting and enhancing accreditation services and to further the objectives of the BJTC.

But it is noted that circumstances may change with time and trustees will review the policy at least annually as part of its planning processes. The amount held in reserves will also be monitored during the course of the year as part of a charity's budgetary processes.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's objectives and aims in the year under review were the monitoring, evaluation and accreditation of educational courses in broadcast and multi-media journalism.

The Broadcast Journalism Training Council (BJTC) exists to set and maintain standards of journalism training in the UK. Skills and knowledge required by these standards are then used to assess journalism training courses around the whole of the UK and if courses meet those standards then they are formally recognised as "accredited."

Currently the BJTC accredits 39 courses within 23 institutions in the UK, with around 2500 students enrolled on them. This process is also growing in importance as the whole news industry meets the challenges set by changing viewing, listening and reading habits as well as the impact of new technology. The BJTC aims to ensure that graduates from these accredited courses are best prepared for careers in this fast-changing industry.

The trustees are aware that they must carry on the charity's activities for the public benefit and they must pay due regard to the guidance on public benefit issued by the Charity Commission. They consider that the charity's aims and activities are for the public benefit as outlined above.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

03283252 (England and Wales)

#### **Registered Charity number**

1060668

**BROADCAST JOURNALISM TRAINING COUNCIL**

**TRUSTEES' REPORT (continued)**

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**REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)**

**Trustees**

R M Bernard

Mrs C H R M Smith

Ms S A Lewis

- resigned 4 July 2024

Ms C L Bamfield

J R Barsby

R P Elias

J R Porter

P T Parker

- resigned 1 November 2024

Ms G E Slack

L Herbison

Dr A Harbin

C Howard

M P Walsh

W P Cope

T B John

Ms G F Melody-Gardner

R Popat

Miss D Navanayagam

Mr Mathew Brindley

Mr Christopher Chohan

Ms Anne F McGuire

- appointed 17 May 2024

Mr Joe Michalczuk

- appointed 4 July 2024

**Company Secretary**

Miss H L Hurd

**Registered office**

2 – 4 Packhorse Road

Gerrards Cross

Buckinghamshire

SL9 7QE

**Independent examiner**

Nunn Hayward LLP

Chartered Accountants

2-4 Packhorse Road

Gerrards Cross

Buckinghamshire

SL9 7QE

**BROADCAST JOURNALISM TRAINING COUNCIL**

**TRUSTEES' REPORT (continued)**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Broadcast Journalism Training Council for the purposes of company law) are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

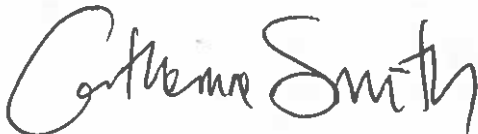
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue with its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 3 July 2025 and signed on its behalf by:



C H R M Smith  
Deputy Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROADCAST JOURNALISM TRAINING COUNCIL**

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I report to the trustees on my examination of the accounts of the Broadcast Journalism Training Council for the year ended 31 December 2024 as set out on pages 6 to 13.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- The accounts did not accord with the accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Tom Lacey FCCA  
Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

Date: 9 June 2025

**BROADCAST JOURNALISM TRAINING COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
<b>INCOME AND ENDOWMENTS</b>					
Charitable activities	3	168,787	15,000	183,787	168,923
Investment income	3	2,376	-	2,376	1,996
Other - Interest from HMRC	3	65		65	-
<b>TOTAL INCOME</b>		<b>171,228</b>	<b>15,000</b>	<b>186,228</b>	<b>170,919</b>
<b>EXPENDITURE</b>					
Charitable activities	4	135,067	24,180	159,247	207,338
<b>TOTAL EXPENDITURE</b>		<b>135,067</b>	<b>24,180</b>	<b>159,247</b>	<b>207,338</b>
<b>TOTAL INCOME/(EXPENDITURE)</b>		<b>36,161</b>	<b>(9,180)</b>	<b>26,981</b>	<b>(36,419)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	12	<b>(15,000)</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>21,161</b>	<b>5,820</b>	<b>26,981</b>	<b>(36,419)</b>
<b>Fund balances brought forward</b>	12	<b>73,556</b>	<b>31,330</b>	<b>104,886</b>	<b>141,305</b>
<b>Fund balances carried forward</b>	12	<b>94,717</b>	<b>37,150</b>	<b>131,867</b>	<b>104,886</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure is derived from continuing activities.

**BROADCAST JOURNALISM TRAINING COUNCIL (REGISTERED NUMBER 03283252)**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	Notes	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Tangible assets	8		429		572
<b>CURRENT ASSETS</b>					
Debtors	9	12,916		3,468	
Cash at bank	10	<u>133,934</u>		<u>117,621</u>	
		146,850		121,089	
<b>CREDITORS - Amounts falling due within one year</b>					
Creditors and accruals	11	<u>15,412</u>		<u>16,775</u>	
<b>NET CURRENT ASSETS</b>			131,438		104,314
<b>NET ASSETS</b>			<u>131,867</u>		<u>104,886</u>
<b>FUNDS</b>					
Restricted funds	12		37,150		31,330
Designated funds	12		-		-
General fund	12		<u>94,717</u>		<u>73,556</u>
<b>TOTAL CHARITY FUNDS</b>			<u>131,867</u>		<u>104,886</u>

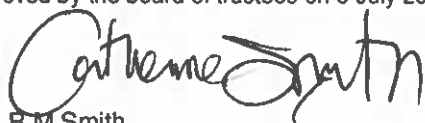
The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024. No members have deposited a notice pursuant to section 476 of the Companies Act 2006 requiring an audit.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records that comply with section 386 of the Companies Act 2006 and;
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 section 1A – small entities.

Approved by the board of trustees on 3 July 2025 and signed on its behalf by



C H R M Smith  
Trustee

Registered charity number: 1060668

**1 STATUTORY INFORMATION**

The Broadcast Journalism Training Council is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on page 3 of these financial statements. The nature of the charity's operations and principal activities are the monitoring, evaluation and accreditation of higher education courses in broadcast and multi-media journalism.

**2 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with Charities Act 2011, the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the provisions of FRS 102 Section 1A small entities.

The financial statements are prepared on a going concern basis under the historical cost convention and presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**Going concern**

The financial statements have been prepared on the going concern basis which assumes that the charitable company will continue for the foreseeable future.

The charitable company is financially stable and has reserves in excess of 9 months of running costs. On this basis the trustees consider it appropriate to continue to adopt the going concern basis for the preparation of the financial statements.

**Cash flow statement**

The charity has not included a cash flow statement as it has claimed exemption under FRS 102 Section 1A.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Income that has been invoiced but relating a future period is deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102) as this is deemed to be negligible.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 ACCOUNTING POLICIES (CONTINUED)**

**Allocation and apportionment of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, personnel and governance costs which support the Charity's activities. All support costs have been allocated to the Charity's primary charitable activity of education.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds which have been ear marked for use for a specific purpose.

**Debtors receivable and creditors payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BROADCAST JOURNALISM TRAINING COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
(continued)

<b>3</b>	<b>INCOME</b>					
			<b>2024</b>		<b>2023</b>	
			£		£	
	<b>Charitable activities</b>					
	Education		183,787		168,923	
			<u>183,787</u>		<u>168,923</u>	
	<b>Investment income</b>		<b>2024</b>		<b>2023</b>	
			£		£	
	Interest received		2,376		1,996	
			<u>2,376</u>		<u>1,996</u>	
	<b>Other income</b>		<b>2024</b>		<b>2023</b>	
			£		£	
	Interest received from HMRC		65		-	
			<u>65</u>		<u>-</u>	
<b>4</b>	<b>CHARITABLE ACTIVITIES</b>	<b>PAS and Awards</b>	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total</b>
		£	£	£	£	£
	Education	<u>24,180</u>	<u>73,565</u>	<u>13,598</u>	<u>47,904</u>	<u>159,247</u>
<b>5</b>	<b>SUPPORT COSTS</b>		<b>Management</b>	<b>Finance</b>	<b>Governance</b>	<b>Total</b>
			£	£	£	£
	Education		<u>44,174</u>	<u>134</u>	<u>3,596</u>	<u>47,904</u>
			<b>2024</b>		<b>2023</b>	
			£		£	
	Insurance		325		325	
	Telephone		2,326		1,534	
	Postage and stationery		832		1,698	
	Computer costs		994		1,432	
	Sundry expenses		200		1,342	
	Administrations fees		39,181		52,897	
	Project costs		-		4,500	
	Depreciation of tangible assets		143		190	
	Bank charges		134		126	
	Professional fees		881		834	
	Independent examiner's fees		2,715		2,715	
	Interest paid to HMRC		173		-	
			<u>47,904</u>		<u>67,593</u>	
<b>6</b>	<b>NET INCOME/(EXPENDITURE) is stated after charging/(crediting)</b>		<b>2024</b>		<b>2023</b>	
			£		£	
	Depreciation - of tangible fixed assets		<u>143</u>		<u>190</u>	

**BROADCAST JOURNALISM TRAINING COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
(continued)**

**7 STAFF COSTS**

	2024 £	2023 £
Wages and salaries	80,325	78,750
Social security	(9,170)	9,612
Pension	2,410	2,363
	<u>73,565</u>	<u>90,725</u>

The average number of staff during the year was 1 (2023: 1).

Emoluments of staff earning in excess of £60,000 was as follows:

	2024 No	2023 No
£70,000 - £81,000	1	1
	<u>1</u>	<u>1</u>

**TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

During the year expenses reimbursed to trustees were £Nil (2023: £618)

**8 TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2024	8,241
Additions in year	-
At 31 December 2024	<u>8,241</u>
<b>DEPRECIATION</b>	
At 1 January 2024	7,669
Depreciation in the year	143
At 31 December 2024	<u>7,812</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>429</u>
At 31 December 2023	<u>572</u>



**BROADCAST JOURNALISM TRAINING COUNCIL****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
(continued)****13 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year.

**14 FINANCIAL INSTRUMENTS**

Financial assets measured at amortised costs amounted to £1,825 (2023: £3,468).

Financial liabilities at amortised costs amounted to £10,750 (2023 - £8,250).

**15 COMPARATIVE STATEMENT OF  
FINANCIAL ACTIVITIES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>			
Charitable activities	168,923	-	168,923
Investment income	1,996	-	1,996
<b>TOTAL INCOME</b>	<b>170,919</b>	<b>-</b>	<b>170,919</b>
<b>EXPENDITURE</b>			
Charitable activities	177,188	30,150	207,338
<b>TOTAL EXPENDITURE</b>	<b>177,188</b>	<b>30,150</b>	<b>207,338</b>
<b>TOTAL INCOME/(EXPENDITURE)</b>	<b>(6,269)</b>	<b>(30,150)</b>	<b>(36,419)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>(15,000)</b>	<b>15,000</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(21,269)</b>	<b>(15,150)</b>	<b>(36,419)</b>
<b>Fund balances brought forward</b>	<b>94,825</b>	<b>46,480</b>	<b>141,305</b>
<b>Fund balances carried forward</b>	<b>73,556</b>	<b>31,330</b>	<b>104,886</b>

**BROADCAST JOURNALISM TRAINING COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
Fees and subscriptions	183,787	168,923
Investment income	2,376	1,996
Other - interest from HMRC	65	-
<b>Total incoming resources</b>	<u>186,228</u>	<u>170,919</u>
<b>EXPENDITURE</b>		
<b>Staff costs</b>		
Salaries	80,325	78,750
National insurance	(9,170)	9,612
Pension contributions	2,410	2,363
	<u>73,565</u>	<u>90,725</u>
<b>Direct costs</b>		
Travel and subsistence	13,098	17,870
Secretarial and accreditation services	500	1,000
	<u>13,598</u>	<u>18,870</u>
<b>Management costs</b>		
Insurance	325	325
Telephone	2,326	1,534
Postage and stationery	832	1,698
Computer costs	994	1,432
Administration fees	39,181	52,897
Project costs	-	4,500
Computer equipment	143	190
Sundry	200	1,342
Interest paid to HMRC	173	-
	<u>44,174</u>	<u>63,918</u>
<b>Finance costs</b>		
Bank charges	134	126
	<u>134</u>	<u>126</u>
<b>Governance costs</b>		
Professional fees	881	834
Independent examiner's fees	2,715	2,715
	<u>3,596</u>	<u>3,549</u>
Derek Dowsett Award	1,000	-
Placement grants	23,000	30,150
Placements expenses	180	-
<b>Placement Assistance Scheme</b>	<u>24,180</u>	<u>30,150</u>
<b>Total resources expended</b>	<u>159,247</u>	<u>207,338</u>
<b>Net surplus/(deficit)</b>	<u>26,981</u>	<u>(36,419)</u>

This page does not form part of the financial statements

**BROADCAST JOURNALISM TRAINING COUNCIL**

England & Wales - Charity number 1060668

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# Accounts

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Registered company number 03283252 (England and Wales)  
Registered charity number 1060668

**BROADCAST JOURNALISM TRAINING COUNCIL**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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## BROADCAST JOURNALISM TRAINING COUNCIL

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102.

The BJTC remains one of the largest journalism accreditation bodies in higher education with 46 courses either accredited or in the advisory process and several more likely to join the advisory process in 2024.

The BJTC requirements are reviewed every year and 2023 saw enhancements around journalism skills in open-source intelligence, development of resilience and avoiding personal trauma, as well as other welfare and industry-reflective skills. Our Requirements are always reviewed in coalition with industry and academia to ensure they support both sides of our unique partnership.

The BJTC's industry sponsorship remains strong with continued, dynamic relationships with the BBC, Sky News, ITV News, Channel 4, ITN, Bauer, Global, the NUJ, Reuters and Associated Press.

2023 was the fourth year of the Placement Assistance Scheme (PAS), aimed at tackling some of the challenges students face in funding crucial placements that are recognised as the first step to finding work in journalism. During the year 149 applicants were awarded the increased grant of £250 towards their placements. Of these 82 were paid and 33 remain unclaimed at 31 December 2023; whilst 34 awardees let their claim lapse and are no longer eligible to be paid. To date the BJTC has dedicated over £130k in grants to students studying on BJTC accredited courses.

The BJTC Partners Day was held at Nottingham Trent University. As always, this event is free to our industry and academic partners and this year included sessions on wellbeing, confidence and resilience teaching, podcast skills and AI in newsrooms. The meeting was extremely successful, with some excellent feedback from colleagues.

The 2023 BJTC Student Journalism Awards was held at Sky Cinema, in Brentford and presented by Kamali Melbourne from Sky News. The fourteen categories saw winners chosen from from City, University of London, Sheffield University, Solent University, Nottingham Trent University, The University of Leeds, and the University of East Anglia. The Steve Harris Award, which recognises the stand-out entry of the competition, was won by a student from the University of Leeds and The Derek Dowsett Award, which recognises great social inclusion stories, in a tight TV package was won by two students from The University of Gloucestershire.

Every year we award BJTC Skills Certificates to successful graduates from accredited courses. The certificates are free and optional and in 2023 we issued over 600 certificates from 34 accredited courses.

An update of one of our free eBooks was published in 2023. *Media Law, Regulation & Ethics: Student Pocket Guide 2023*, by Tim Crook is available for free on the BJTC website, along with *Reporting Power - Civic Structures: Why They Matter, How They Work*, by Kate Ironside, *Everybody In – A Journalist's Guide to Inclusive Reporting for Journalism Students*, by Bob Calver, Diane Kemp, Marcus Ryder, and supported by Birmingham City University School of Media, and *Accessing Documents, Images and Videos in a New System of Court Reporting*, by Tristan Kirk, Courts Correspondent, London Evening Standard.

As an educational charity, the BJTC continues to monitor its finances closely, to ensure it holds just enough for the smooth running of the business. This has allowed four years of funding towards the Placement Assistance Scheme and the running of the BJTC Student Awards, which is one of the biggest and most valued events with BJTC students and industry professionals. Tight budgeting has ensured minimal fee increases to sponsors and training bodies across the last five years, however, in 2023 the board agreed a revised banding model for the 2024 annual accreditation fees. The updated banding system ensures student numbers are better reflected in the fee allocated to individual courses. This fairer system provides greater transparency and ensures the annual income for the BJTC is better protected from fluctuations in student numbers.

#### FINANCIAL REVIEW

During the year, the charitable company made a deficit of £36,419 (2022: £20,117), and at the year end held total funds of £104,886 (2022: £141,305).

## **BROADCAST JOURNALISM TRAINING COUNCIL**

### **TRUSTEES' REPORT (continued)**

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Officers are appointed by the board as consultants to them, to assist in the administration and day to day running of the charity. The secretary, treasurer and company administrator, interim accreditation team leaders and accreditation director received fees during the year totalling £23,495 (2022: £31,400). None of these officers were trustees of the charity. Trustees received no fees in connection with their duties as trustees as these are provided on a voluntary basis with just travel and subsistence expenses being reimbursed.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In June 2012, the charity adopted new Articles of Association to reflect the introduction of the Charities Act 2011 and the Companies Act 2006.

#### **Appointment to the Board**

The methods for appointing Board members are set out in our Articles of Association adopted at our AGM in 2012. Under these Articles, major industry sponsors each appoint senior managers to the Board. Representatives of the 34 colleges with accredited courses elect 6 course leaders from their number, to represent them on the Board. Each elected college representative serves for 3 years.

#### **Induction and Training**

Prior to appointment, potential Board members are informed of their liabilities and responsibilities as both Board members and Trustees. The Company Secretary takes responsibility to ensure that new Board members have access to all relevant documents and to bring them up to date on the current priorities of the BJTC.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable insurance against fraud and error.

#### **BJTC Reserves Policy**

It is the policy of the BJTC to hold in reserves the equivalent of four months general running costs. In addition to this the BJTC can hold unallocated funds for the purposes of supporting, promoting and enhancing accreditation services and to further the objectives of the BJTC.

But it is noted that circumstances may change with time and trustees will review the policy at least annually as part of its planning processes. The amount held in reserves will also be monitored during the course of the year as part of a charity's budgetary processes.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's objectives and aims in the year under review were the monitoring, evaluation and accreditation of educational courses in broadcast and multi-media journalism.

The Broadcast Journalism Training Council (BJTC) exists to set and maintain standards of journalism training in the UK. Skills and knowledge required by these standards are then used to assess journalism training courses around the whole of the UK and if courses meet those standards then they are formally recognised as "accredited."

Currently the BJTC accredits 46 courses within 31 institutions in the UK, with more than 4000 students enrolled on them. This process is also growing in importance as the whole news industry meets the challenges set by changing viewing, listening and reading habits as well as the impact of new technology. The BJTC aims to ensure that graduates from these accredited courses are best prepared for careers in this fast-changing industry.

The trustees are aware that they must carry on the charity's activities for the public benefit and they must pay due regard to the guidance on public benefit issued by the Charity Commission. They consider that the charity's aims and activities are for the public benefit as outlined above.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

03283252 (England and Wales)

#### **Registered Charity number**

1060668

## BROADCAST JOURNALISM TRAINING COUNCIL

### TRUSTEES' REPORT (continued)

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#### REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

##### Trustees

R M Bernard	
Mrs C H R M Smith	
Mrs T Kaur-Thanki	- resigned 1 June 2023
Ms S A Lewis	
Ms C L Bamfield	
C G Wheal	- resigned 4 April 2023
J R Barsby	
R P Elias	
J R Porter	
P T Parker	
Ms G E Slack	
L Dixon	- resigned 21 November 2023
D M Ridley	- resigned 18 April 2023
L Herbison	
Dr A Harbin	- appointed 30 January 2023
C Howard	
Mrs J M S Kean	- resigned 30 January 2023
M P Walsh	
W P Cope	
T B John	
Ms G F Melody-Gardner	- appointed 1 March 2023
R Popat	- appointed 22 March 2023
Miss D Navanayagam	- appointed 4 April 2023
Mr Mathew Brindley	- appointed 18 April 2023
Mr Christopher Chohan	- appointed 21 November 2023

##### Company Secretary

Miss H L Hurd

##### Registered office

2 – 4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

##### Independent examiner

Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

## **BROADCAST JOURNALISM TRAINING COUNCIL**

### **TRUSTEES' REPORT (continued)**

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#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Broadcast Journalism Training Council for the purposes of company law) are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue with its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 1st October 2024 and signed on its behalf by:

R M Bernard  
Chairman

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BROADCAST JOURNALISM TRAINING COUNCIL**

---

I report to the trustees on my examination of the accounts of the Broadcast Journalism Training Council for the year ended 31 December 2023 as set out on pages 6 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- The accounts did not accord with the accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tom Lacey FCCA  
Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

Date:

**BROADCAST JOURNALISM TRAINING COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2023 £	Total 2022 £
<b>INCOME AND ENDOWMENTS</b>					
Charitable activities	3	168,923	-	168,923	155,364
Investment income	3	1,996	-	1,996	372
<b>TOTAL INCOME</b>		<b>170,919</b>	<b>-</b>	<b>170,919</b>	<b>155,736</b>
<b>EXPENDITURE</b>					
Charitable activities	4	177,188	30,150	207,338	175,853
<b>TOTAL EXPENDITURE</b>		<b>177,188</b>	<b>30,150</b>	<b>207,338</b>	<b>175,853</b>
<b>TOTAL INCOME/(EXPENDITURE)</b>		<b>(6,269)</b>	<b>(30,150)</b>	<b>(36,419)</b>	<b>(20,117)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	12	<b>(15,000)</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(21,269)</b>	<b>(15,150)</b>	<b>(36,419)</b>	<b>(20,117)</b>
<b>Fund balances brought forward</b>	12	<b>94,825</b>	<b>46,480</b>	<b>141,305</b>	<b>161,422</b>
<b>Fund balances carried forward</b>	12	<b>73,556</b>	<b>31,330</b>	<b>104,886</b>	<b>141,305</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure is derived from continuing activities.

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	8		572		762
<b>CURRENT ASSETS</b>					
Debtors	9	3,468		21,115	
Cash at bank	10	<u>117,621</u>		<u>141,964</u>	
		121,089		163,079	
<b>CREDITORS - Amounts falling due within one year</b>					
Creditors and accruals	11	<u>16,775</u>		<u>22,536</u>	
<b>NET CURRENT ASSETS</b>			104,314		140,543
<b>NET ASSETS</b>			<u>104,886</u>		<u>141,305</u>
<b>FUNDS</b>					
Restricted funds	12		31,330		46,480
Designated funds	12		-		-
General fund	12		<u>73,556</u>		<u>94,825</u>
<b>TOTAL CHARITY FUNDS</b>			<u>104,886</u>		<u>141,305</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023. No members have deposited a notice pursuant to section 476 of the Companies Act 2006 requiring an audit.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records that comply with section 386 of the Companies Act 2006 and;
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 section 1A – small entities.

Approved by the board of trustees on 1 October 2024 and signed on its behalf by

R M Bernard  
Trustee

Registered charity number: 1060668

**1 STATUTORY INFORMATION**

The Broadcast Journalism Training Council is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on page 3 of these financial statements. The nature of the charity's operations and principal activities are the monitoring, evaluation and accreditation of higher education courses in broadcast and multi-media journalism.

**2 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with Charities Act 2011, the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the provisions of FRS 102 Section 1A small entities.

The financial statements are prepared on a going concern basis under the historical cost convention and presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**Going concern**

The financial statements have been prepared on the going concern basis which assumes that the charitable company will continue for the foreseeable future.

The charitable company is financially stable and has reserves in excess of 9 months of running costs. On this basis the trustees consider it appropriate to continue to adopt the going concern basis for the preparation of the financial statements.

**Cash flow statement**

The charity has not included a cash flow statement as it has claimed exemption under FRS 102 Section 1A.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Income that has been invoiced but relating a future period is deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102) as this is deemed to be negligible.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 ACCOUNTING POLICIES (CONTINUED)**

**Allocation and apportionment of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, personnel and governance costs which support the Charity's activities. All support costs have been allocated to the Charity's primary charitable activity of education.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds which have been ear marked for use for a specific purpose.

**Debtors receivable and creditors payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**BROADCAST JOURNALISM TRAINING COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

(continued)

<b>3</b>	<b>INCOME</b>					<b>2023</b>	<b>2022</b>
						<b>£</b>	<b>£</b>
	<b>Charitable activities</b>						
	Education					168,923	155,364
	Derek Dowsett Award					-	-
						<u>168,923</u>	<u>155,364</u>
	<b>Investment income</b>					<b>2023</b>	<b>2022</b>
						<b>£</b>	<b>£</b>
	Interest received					1,996	372
						<u>1,996</u>	<u>372</u>
<b>4</b>	<b>CHARITABLE ACTIVITIES</b>	<b>PAS and Awards</b>	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>		<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
	Education	<u>30,150</u>	<u>90,725</u>	<u>18,870</u>	<u>67,593</u>		<u>207,338</u>
<b>5</b>	<b>SUPPORT COSTS</b>		<b>Management</b>	<b>Finance</b>	<b>Governance</b>		<b>Total</b>
			<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
	Education		<u>63,918</u>	<u>126</u>	<u>3,549</u>		<u>67,593</u>
						<b>2023</b>	<b>2022</b>
						<b>£</b>	<b>£</b>
	Insurance					325	325
	Telephone					1,534	2,286
	Postage and stationery					1,698	1,949
	Computer costs					1,432	274
	Sundry expenses					1,342	524
	Administrations fees					52,897	39,650
	Project costs					4,500	-
	Depreciation of tangible assets					190	254
	Bank charges					126	148
	Professional fees					834	873
	Independent examiner's fees					2,715	2,730
						<u>67,593</u>	<u>49,013</u>
<b>6</b>	<b>NET INCOME/(EXPENDITURE)</b>					<b>2023</b>	<b>2022</b>
						<b>£</b>	<b>£</b>
	Depreciation - owned assets					<u>190</u>	<u>254</u>

**BROADCAST JOURNALISM TRAINING COUNCIL****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

(continued)

**7 STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	78,750	75,000
Social security	9,612	8,589
Pension	2,363	2,250
	<u>90,725</u>	<u>85,839</u>

The average number of staff during the year was 1 (2022: 1).

Emoluments of staff earning in excess of £60,000 was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
£70,000 - £80,000	1	1
	<u>1</u>	<u>1</u>

**TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

During the year expenses reimbursed to trustees were £618 (2022: Nil)

**8 TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1 January 2023	8,241
Additions in year	-
At 31 December 2023	<u>8,241</u>
<b>DEPRECIATION</b>	
At 1 January 2023	7,479
Depreciation in the year	190
At 31 December 2023	<u>7,669</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>572</u>
At 31 December 2022	<u>762</u>



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**  
(continued)

**13 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year.

**14 FINANCIAL INSTRUMENTS**

Financial assets measured at amortised costs amounted to £3,468 (2022: £16,615).  
Financial liabilities at amortised costs amounted to £8,250 (2022 - Nil).

**15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Fund £	Restricted Fund £	Total 2022 £
<b>INCOME AND ENDOWMENTS</b>			
Charitable activities	155,364	-	155,364
Investment income	372	-	372
<b>TOTAL INCOME</b>	<u>155,736</u>	<u>-</u>	<u>155,736</u>
<b>EXPENDITURE</b>			
Charitable activities	149,853	26,000	175,853
<b>TOTAL EXPENDITURE</b>	<u>149,853</u>	<u>26,000</u>	<u>175,853</u>
<b>TOTAL INCOME/(EXPENDITURE)</b>	5,883	(26,000)	(20,117)
<b>TRANSFERS BETWEEN FUNDS</b>	(15,000)	15,000	-
<b>NET MOVEMENT IN FUNDS</b>	(9,117)	(11,000)	(20,117)
<b>Fund balances brought forward</b>	103,942	57,480	161,422
<b>Fund balances carried forward</b>	<u>94,825</u>	<u>46,480</u>	<u>141,305</u>

**BROADCAST JOURNALISM TRAINING COUNCIL****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
Fees and subscriptions	168,923	155,364
Investment income	1,996	372
	<u>170,919</u>	<u>155,736</u>
<b>Total incoming resources</b>	<u>170,919</u>	<u>155,736</u>
<b>EXPENDITURE</b>		
<b>Staff costs</b>		
Salaries	78,750	75,000
National insurance	9,612	8,589
Pension contributions	2,363	2,250
	<u>90,725</u>	<u>85,839</u>
<b>Direct costs</b>		
Travel and subsistence	17,870	14,001
Secretarial and accreditation services	1,000	1,000
	<u>18,870</u>	<u>15,001</u>
<b>Management costs</b>		
Insurance	325	325
Telephone	1,534	2,286
Postage and stationery	1,698	1,949
Computer costs	1,432	274
Administration fees	52,897	39,650
Project costs	4,500	-
Computer equipment	190	254
Sundry	1,342	524
	<u>63,918</u>	<u>45,262</u>
<b>Finance costs</b>		
Bank charges	126	148
	<u>126</u>	<u>148</u>
<b>Governance costs</b>		
Professional fees	834	873
Independent examiner's fees	2,715	2,730
	<u>3,549</u>	<u>3,603</u>
Derek Dowsett Award	-	1,000
Placement grants	30,150	25,000
Placements expenses	-	-
<b>Placement Assistance Scheme</b>	<u>30,150</u>	<u>26,000</u>
<b>Total resources expended</b>	207,338	175,853
<b>Net deficit</b>	<u>(36,419)</u>	<u>(20,117)</u>

This page does not form part of the financial statements

**BROADCAST JOURNALISM TRAINING COUNCIL**

England & Wales - Charity number 1060668

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# Accounts

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Registered company number 03283252 (England and Wales)  
Registered charity number 1060668

**BROADCAST JOURNALISM TRAINING COUNCIL**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# BROADCAST JOURNALISM TRAINING COUNCIL

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## **BROADCAST JOURNALISM TRAINING COUNCIL**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022.

The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The financial statements comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The BJTC remains one of the largest journalism accreditation bodies in higher education with 45 courses either accredited or in the advisory process. 2022 was a busy year for accreditation reviews, with onsite reviews returning following the pandemic and some remote reviews remaining as a result of successful working procedures during the pandemic. The BJTC has always prided itself on the flexibility it offers to academic partners, whilst continuing to maintain the standards set by its industry partners and the remote reviews has allowed that flexibility to extend further, at the convenience of the course leaders.

The BJTC's partnership with industry remains strong with continued, dynamic relationships with the BBC, Sky News, ITV News, Channel 4, ITN, Bauer, Global, the NUJ, Reuters and Associated Press.

2022 was the third year of the Placement Assistance Scheme (PAS), aimed at tackling some of the challenges students face in funding crucial placements that are recognised as the first step to finding work in journalism. Once again 2022 offered two separate application timelines to ensure as many students as possible could apply, which led to a record number of 197 applicants who were offered grants to help towards their placements. The results of the funded research project, launched in 2021, allowed the committee to review how effective the scheme has been at reaching the intended demographic and consider improvements as needed. The new and improved 2023 scheme was launched in December, with the increased grant fee of £250. To date the PAS scheme has dedicated over £130,000 to student grants.

The BJTC Spring Partners Day and Summer Conference were merged into one large conference in the summer, following the AGM. This was the first time since the pandemic that industry and academic partners were able to come together in-person. The day included a presentation regarding the changes to the Requirements and Accreditation Reviews, Industry Placements, Graduate Training Scheme, Digital Court Reporting, Newsday Academic Research and Inclusive Journalism. The meeting was extremely successful, with some excellent feedback from colleagues.

2022 was also the first year since 2019 that the BJTC Student Journalism Awards was held as an in-person event. Hosted by the Financial Times in London, and presented by ITV Newsreader, Nina Hossain, thirteen winners were chosen from more than 200 entries. They included graduates from City, University of London, Cardiff University, Goldsmiths, University of London, University of the West of England and University of Northampton. The Steve Harris Award, which recognises the stand-out entry of the competition, was won by a student from Leeds Trinity University, who was presented with the increased prize of £1,000. Another category was in honour of one of the pioneers of British television journalism. The Derek Dowsett Award recognises great social inclusion stories, in a tight TV package. It also came with a prize of £1,000 as well as the offer of a week's work experience at ITV news. This was won by two students from City, University of London.

## **BROADCAST JOURNALISM TRAINING COUNCIL**

### **TRUSTEES' REPORT (continued)**

A BJTC guidance note was sent to all course leaders following the recent arrest of journalists while reporting. The arrests were made by Hertfordshire police of journalists and photographers covering Just Stop Oil protests, including an LBC/Global reporter who is a BJTC accredited course alumni. The advice was intended for course law lecturers and contained useful details and additional background for students as part of future teaching sessions.

As an educational charity, the BJTC continues to monitor its finances closely, to ensure it holds just enough for the smooth running of the business. This has allowed four years of funding towards the Placement Assistance Scheme and the running of the BJTC Student Awards, which is one of the biggest and most valued events with BJTC students and industry professionals. Tight budgeting has ensured minimal fee increases to sponsors and training bodies across the last five years, despite the challenges presented by the pandemic.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's objectives and aims in the year under review were the monitoring, evaluation and accreditation of educational courses in broadcast and multi-media journalism.

The Broadcast Journalism Training Council (BJTC) exists to set and maintain standards of journalism training in the UK. Skills and knowledge required by these standards are then used to assess journalism training courses around the whole of the UK and if courses meet those standards then they are formally recognised as "accredited."

Currently the BJTC accredits 45 courses within 32 institutions in the UK, with more than 4,000 students enrolled on them. This process is also growing in importance as the whole news industry meets the challenges set by changing viewing, listening and reading habits as well as the impact of new technology. The BJTC aims to ensure that graduates from these accredited courses are best prepared for careers in this fast-changing industry.

The trustees are aware that they must carry on the charity's activities for the public benefit and they must pay due regard to the guidance on public benefit issued by the Charity Commission. They consider that the charity's aims and activities are for the public benefit as outlined above.

### **FINANCIAL REVIEW**

During the year, the charitable company made a deficit of £20,117 (2021: £2,182), and at the year end held total funds of £141,305 (2021: £161,422).

Officers are appointed by the board as consultants to them, to assist in the administration and day to day running of the charity. The secretary, treasurer and company administrator, interim accreditation team leaders and accreditation director received fees during the year totalling £31,400 (2021: £30,500). None of these officers were trustees of the charity. Trustees received no fees in connection with their duties as trustees as these are provided on a voluntary basis with just travel and subsistence expenses being reimbursed.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In June 2012, the charity adopted new Articles of Association to reflect the introduction of the Charities Act 2011 and the Companies Act 2006.

#### **Appointment to the board**

The methods for appointing Board members are set out in our Articles of Association adopted at our AGM in 2012. Under these Articles, major industry sponsors each appoint senior managers to the Board. Representatives of the 32 colleges with accredited courses elect 6 course leaders from their number, to represent them on the Board. Each elected college representative serves for 3 years.

## **BROADCAST JOURNALISM TRAINING COUNCIL**

### **TRUSTEES' REPORT (continued)**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT CONTINUED**

##### **Induction and training**

Prior to appointment, potential Board members are informed of their liabilities and responsibilities as both Board members and Trustees. The Company Secretary takes responsibility to ensure that new Board members have access to all relevant documents and to bring them up to date on the current priorities of the BJTC.

##### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable insurance against fraud and error.

##### **BJTC Reserves policy**

It is the policy of the BJTC to hold in reserves the equivalent of four months general running costs. In addition to this the BJTC can hold unallocated funds for the purposes of supporting, promoting and enhancing accreditation services and to further the objectives of the BJTC.

But it is noted that circumstances may change with time and trustees will review the policy at least annually as part of its planning processes. The amount held in reserves will also be monitored during the course of the year as part of a charity's budgetary processes.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03283252 (England and Wales)

##### **Registered Charity number**

1060668

##### **Trustees**

R M Bernard  
Mrs C H R M Smith  
Mrs T Kaur-Thanki  
Ms S A Lewis  
Ms C L Bamfield  
C G Wheal - resigned 4 April 2023  
J R Barsby  
R P Elias  
J R Porter  
P T Parker  
Mr A R Bailey - resigned 1 October 2022  
Ms G E Slack  
L Dixon  
D M Ridley  
L Herbison  
Dr A Harbin - appointed 30 January 2023  
C Howard  
Ms B Bahal - resigned 1 October 2022  
Mrs J M S Kean - resigned 30 January 2023  
M P Walsh  
W P Cope  
T B John - appointed 1 November 2022  
Ms G F Melody-Gardner - appointed 1 March 2023  
R Popat - appointed 22 March 2023  
Miss D Navanayagam - appointed 4 April 2023

## **BROADCAST JOURNALISM TRAINING COUNCIL**

### **TRUSTEES' REPORT (continued)**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)**

##### **Company Secretary**

Miss H L Hurd

##### **Registered office**

2 – 4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

##### **Independent examiner**

Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Broadcast Journalism Training Council for the purposes of company law) are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue with its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 4th July 2023 and signed on its behalf by:

R M Bernard  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BROADCAST JOURNALISM TRAINING COUNCIL**

---

I report to the trustees on my examination of the accounts of the Broadcast Journalism Training Council for the year ended 31 December 2022 as set out on pages 6 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- The accounts did not accord with the accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tom Lacey FCCA  
Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

Date:

**BROADCAST JOURNALISM TRAINING COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
<b>INCOME AND ENDOWMENTS</b>					
Charitable activities	3	155,364	-	155,364	161,172
Investment income	3	372	-	372	20
<b>TOTAL INCOME</b>		<b>155,736</b>	<b>-</b>	<b>155,736</b>	<b>161,192</b>
<b>EXPENDITURE</b>					
Charitable activities	4	149,853	26,000	175,853	163,374
<b>TOTAL EXPENDITURE</b>		<b>149,853</b>	<b>26,000</b>	<b>175,853</b>	<b>163,374</b>
<b>TOTAL INCOME/(EXPENDITURE)</b>		<b>5,883</b>	<b>(26,000)</b>	<b>(20,117)</b>	<b>(2,182)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	12	<b>(15,000)</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(9,117)</b>	<b>(11,000)</b>	<b>(20,117)</b>	<b>(2,182)</b>
<b>Fund balances brought forward</b>	12	<b>103,942</b>	<b>57,480</b>	<b>161,422</b>	<b>163,604</b>
<b>Fund balances carried forward</b>	12	<b>94,825</b>	<b>46,480</b>	<b>141,305</b>	<b>161,422</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure is derived from continuing activities.

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	8		762		1,016
<b>CURRENT ASSETS</b>					
Debtors	9	21,115		8,695	
Cash at bank	10	<u>141,964</u>		<u>166,520</u>	
		163,079		175,215	
<b>CREDITORS - Amounts falling due within one year</b>					
Creditors and accruals	11	<u>22,536</u>		<u>14,809</u>	
<b>NET CURRENT ASSETS</b>			140,543		160,406
<b>NET ASSETS</b>			<u>141,305</u>		<u>161,422</u>
<b>FUNDS</b>					
Restricted funds	12		46,480		57,480
Designated funds	12		-		-
General fund	12		<u>94,825</u>		<u>103,942</u>
<b>TOTAL CHARITY FUNDS</b>			<u>141,305</u>		<u>161,422</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022. No members have deposited a notice pursuant to section 476 of the Companies Act 2006 requiring an audit.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records that comply with section 386 of the Companies Act 2006 and;
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 section 1A – small entities.

Approved by the board of trustees on 4th July 2023 and signed on its behalf by

R M Bernard

Trustee

Registered charity number: 1060668

**1 STATUTORY INFORMATION**

The Broadcast Journalism Training Council is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on page 3 of these financial statements. The nature of the charity's operations and principal activities are the monitoring, evaluation and accreditation of higher education courses in broadcast and multi-media journalism.

**2 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with Charities Act 2011, the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the provisions of FRS 102 Section 1A small entities.

The financial statements are prepared on a going concern basis under the historical cost convention and presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**Going concern**

The financial statements have been prepared on the going concern basis which assumes that the charitable company will continue for the foreseeable future.

The charitable company is financially stable and has reserves in excess of 9 months of running costs. On this basis the trustees consider it appropriate to continue to adopt the going concern basis for the preparation of the financial statements.

**Cash flow statement**

The charity has not included a cash flow statement as it has claimed exemption under FRS 102 Section 1A.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Income that has been invoiced but relating a future period is deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102) as this is deemed to be negligible.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 ACCOUNTING POLICIES (CONTINUED)**

**Allocation and apportionment of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, personnel and governance costs which support the Charity's activities. All support costs have been allocated to the Charity's primary charitable activity of education.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds which have been ear marked for use for a specific purpose.

**Debtors receivable and creditors payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

(continued)

<b>3</b>	<b>INCOME</b>			<b>2022</b>		<b>2021</b>
				£		£
	<b>Charitable activities</b>					
	Education			155,364		157,922
	Derek Dowsett Award			-		3,250
				<u>155,364</u>		<u>161,172</u>
	<b>Investment income</b>			<b>2022</b>		<b>2021</b>
				£		£
	Interest received			372		20
				<u>372</u>		<u>20</u>
<b>4</b>	<b>CHARITABLE ACTIVITIES</b>	<b>PAS and Awards</b>	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total</b>
		£	£	£	£	£
	Education	<u>26,000</u>	<u>85,839</u>	<u>15,001</u>	<u>49,013</u>	<u>175,853</u>
<b>5</b>	<b>SUPPORT COSTS</b>		<b>Management</b>	<b>Finance</b>	<b>Governance</b>	<b>Total</b>
			£	£	£	£
	Education		<u>45,262</u>	<u>148</u>	<u>3,603</u>	<u>49,013</u>
				<b>2022</b>		<b>2021</b>
				£		£
	Insurance			325		325
	Telephone			2,286		1,621
	Postage and stationery			1,949		943
	Computer costs			274		659
	Sundry expenses			524		556
	Administrations fees			39,650		50,500
	Depreciation of tangible assets			254		339
	Bank charges			148		134
	Professional fees			873		432
	Independent examiner's fees			2,730		2,482
				<u>49,013</u>		<u>57,991</u>
<b>6</b>	<b>NET INCOME/(EXPENDITURE)</b>			<b>2022</b>		<b>2021</b>
				£		£
	Depreciation - owned assets			<u>254</u>		<u>339</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
(continued)

**7 STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	75,000	73,000
Social security	8,589	8,855
Pension	2,250	2,190
	<u>85,839</u>	<u>84,045</u>

The average number of staff during the year was 1 (2021: 1).

Emoluments of staff earning in excess of £60,000 was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
£70,000 - £80,000	1	1
	<u>1</u>	<u>1</u>

**TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

During the year no expenses were reimbursed to trustees (2021: Nil)

**8 TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1 January 2022	8,241
Additions in year	-
At 31 December 2022	<u>8,241</u>
<b>DEPRECIATION</b>	
At 1 January 2022	7,225
Depreciation in the year	254
At 31 December 2022	<u>7,479</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>762</u>
At 31 December 2021	<u>1,016</u>



**BROADCAST JOURNALISM TRAINING COUNCIL****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**  
**(continued)****13 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year.

**14 FINANCIAL INSTRUMENTS**

Financial assets measured at amortised costs amounted to £16,615 (2021: £4,195).

**15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>Total 2021 £</b>
<b>INCOME AND ENDOWMENTS</b>			
Charitable activities	157,922	3,250	161,172
Investment income	20	-	20
<b>TOTAL INCOME</b>	<u>157,942</u>	<u>3,250</u>	<u>161,192</u>
<b>EXPENDITURE</b>			
Charitable activities	144,841	18,533	163,374
<b>TOTAL EXPENDITURE</b>	<u>144,841</u>	<u>18,533</u>	<u>163,374</u>
<b>TOTAL INCOME/(EXPENDITURE)</b>	13,101	(15,283)	(2,182)
<b>TRANSFERS BETWEEN FUNDS</b>	(30,000)	30,000	-
<b>NET MOVEMENT IN FUNDS</b>	(16,899)	14,717	(2,182)
<b>Fund balances brought forward</b>	120,841	42,763	163,604
<b>Fund balances carried forward</b>	<u>103,942</u>	<u>57,480</u>	<u>161,422</u>

**BROADCAST JOURNALISM TRAINING COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
Fees and subscriptions	155,364	161,172
Investment income	372	20
<b>Total incoming resources</b>	<u>155,736</u>	<u>161,192</u>
<b>EXPENDITURE</b>		
<b>Staff costs</b>		
Salaries	75,000	73,000
National insurance	8,589	8,855
Pension contributions	2,250	2,190
	<u>85,839</u>	<u>84,045</u>
<b>Direct costs</b>		
Travel and subsistence	14,001	1,173
Secretarial and accreditation services	1,000	1,632
	<u>15,001</u>	<u>2,805</u>
<b>Management costs</b>		
Insurance	325	325
Telephone	2,286	1,621
Postage and stationery	1,949	943
Computer costs	274	659
Administration fees	39,650	50,500
Computer equipment	254	339
Sundry	524	556
	<u>45,262</u>	<u>54,943</u>
<b>Finance costs</b>		
Bank charges	148	134
	<u>148</u>	<u>134</u>
<b>Governance costs</b>		
Professional fees	873	432
Independent examiner's fees	2,730	2,482
	<u>3,603</u>	<u>2,914</u>
Derek Dowsett Award	1,000	1,000
Placement grants	25,000	15,600
Placements expenses	-	1,933
<b>Placement Assistance Scheme</b>	<u>26,000</u>	<u>18,533</u>
<b>Total resources expended</b>	<u>175,853</u>	<u>163,374</u>
<b>Net deficit</b>	<u>(20,117)</u>	<u>(2,182)</u>

This page does not form part of the financial statements

**BROADCAST JOURNALISM TRAINING COUNCIL**

England & Wales - Charity number 1060668

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# Accounts

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Registered company number 03283252 (England and Wales)  
Registered charity number 1060668

**BROADCAST JOURNALISM TRAINING COUNCIL**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021.

The financial statements comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The BJTC remains the largest journalism accreditation body in higher education with 53 courses either accredited or in the advisory process. During the ongoing pandemic, the board continued to work closely with its industry and academic partners to ensure that students were still being taught reflective industry standards, even while those standards were in constant flux. The remote accreditation reviews, introduced in 2020 at the start of the Covid-19 pandemic, were closely monitored and found to be robust and successful, so much so that the board has retained some virtual processes as the in-person reviews start to return. Due to the organisation adapting its procedures quickly, it has been able to continue with finances remaining stable.

The BJTC's partnership with industry remains strong with continued, dynamic relationships with the BBC, Sky News, ITV News, Channel 4, ITN, Bauer, Global, the NUJ, Reuters and Associated Press.

2021 saw the second year of the Placement Assistance Scheme (PAS), aimed at tackling some of the challenges students face in funding crucial placements that are recognised as the first step to finding work in journalism. The 2021 scheme was opened for two separate application timelines to ensure as many students as possible could apply. 121 applicants were offered grants in 2021 to help towards their placements. In addition, all the successful applicants from the 2020 pilot scheme were given an extension to claim, considering the pandemic. The 2022 scheme was launched in December. To date the PAS scheme has dedicated nearly £80,000 to student grants. Now entering its third year, the board has commissioned a funded research project aimed at investigating the experience of successful applicants of the scheme and to analyse the function of the application process, with a view to improve diversity, reach and student experience.

The BJTC Spring Partners Day was held as a virtual meeting, with over 45 participants. The theme of the day was "Teaching Journalism During a Pandemic and Beyond." It focused on examples of best practice teaching including voice coaching, law and placements. A range of guest speakers took part and a number of course leaders commented on how useful the sessions had been. The AGM and Summer Conference was also a virtual meeting. Following the formal business of the AGM, the 55 participants had a chance to hear how the BJTC had revised and updated the Requirements. The BBC's Creative Diversity Lead, Nina Goswami, also spoke to delegates about the corporation's 50:50 Equality Project and gave course leaders some practical steps they can take to implement the programme in their own newsdays. Finally, there was a session on the changing developments around placements, which the BJTC continues to discuss with industry partners, to ensure course leaders are updated as quickly as possible, as the pandemic continues to create challenges for newsroom workflows.

The BJTC Student Journalism Awards 2021 was a virtual, live streamed ceremony from the Mailbox in Birmingham. The programme was presented by BBC Midlands presenter Trish Adudu and was watched by over 100 people. Twelve winners were chosen from almost 200 entries. Successful students included those from Birmingham City University, University of Salford, Goldsmiths, University of London, University of the West of England and City, University of London. The Steve Harris Award, which recognises the stand-out entry of the competition, was won by two students from City, University of London. This year saw the introduction of a new category in honour of one of the pioneers of British television journalism. The Derek Dowsett Award recognised great storytelling, tight packaging and excellent video editing. It came with a prize of £1,000 as well as the offer of a week's work experience at ITV news. This was won by a student from City, University of London, but due to work commitments, the placement at ITV News was offered to the runner-up from Nottingham Trent University. Following the ceremony, Zoom break-out rooms hosted by industry representatives after the ceremony were very popular. Nominees and other attendees were able to network and discuss their future careers. Several finalists are now working in the industry as a result of this networking event.

Every year we award BJTC Skills Certificates to successful graduates from accredited courses. The certificates are free and optional and in 2021 we issued around 800 certificates from 25 accredited training bodies.

## **BROADCAST JOURNALISM TRAINING COUNCIL**

### **TRUSTEES' REPORT (continued)**

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During 2021 the BJTC analysed its administrative, reporting and accounting systems and has engaged a data software company to build a bespoke system, with the aim to make the organisation more efficient, transparent and professional. The system will also make succession planning and staff absence simpler.

The BJTC continues to regularly monitor its role within the restrictions and regulations due to the Covid-19 pandemic. The option of virtual visits will remain in 2022, with a hybrid process of virtual and on-site reviews becoming standard. The Spring Partners Day and Summer Conference will be merged into one bigger, enhanced conference, which we hope will be an in-person event. It is intended that the BJTC Awards 2022 will be a larger event to ensure students get the celebration they deserve after years of upheaval. We continue to provide a constant, direct line of conversation between academia and industry to ensure our students get some of the best, current training available to them, with a very strong emphasis on diversity in journalism.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's objectives and aims in the year under review were the monitoring, evaluation and accreditation of educational courses in broadcast and multi-media journalism.

The Broadcast Journalism Training Council (BJTC) exists to set and maintain standards of journalism training in the UK. Skills and knowledge required by these standards are then used to assess journalism training courses around the whole of the UK and if courses meet those standards then they are formally recognised as "accredited."

Currently the BJTC accredits 53 courses within 34 institutions in the UK, with more than 4,000 students enrolled on them. This process is also growing in importance as the whole news industry meets the challenges set by changing viewing, listening and reading habits as well as the impact of new technology. The BJTC aims to ensure that graduates from these accredited courses are best prepared for careers in this fast-changing industry.

The trustees are aware that they must carry on the charity's activities for the public benefit and they must pay due regard to the guidance on public benefit issued by the Charity Commission. They consider that the charity's aims and activities are for the public benefit as outlined above.

### **FINANCIAL REVIEW**

During the year, the charitable company made a deficit of £2,182 (2020: £5,468), and at the year end held total funds of £161,422 (2020: £163,604).

Officers are appointed by the board as consultants to them, to assist in the administration and day to day running of the charity. The secretary, treasurer and company administrator, interim accreditation team leaders and accreditation director received fees during the year totalling £30,500 (2020: £32,054). None of these officers were trustees of the charity. Trustees received no fees in connection with their duties as trustees as these are provided on a voluntary basis with just travel and subsistence expenses being reimbursed.

#### **Reserves policy**

It is the policy of the BJTC to hold in reserves the equivalent of four months general running costs. In addition to this the BJTC can hold unallocated funds for the purposes of supporting, promoting and enhancing accreditation services and to further the objectives of the BJTC.

But it is noted that circumstances may change with time and trustees will review the policy at least annually as part of its planning processes. The amount held in reserves will also be monitored during the course of the year as part of a charity's budgetary processes.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In June 2012, the charity adopted new Articles of Association to reflect the introduction of the Charities Act 2011 and the Companies Act 2006.

**Recruitment and appointment of new trustees**

The methods for appointing Board members are set out in our Articles of Association adopted at our AGM in 2012. Under these Articles, major industry sponsors each appoint senior managers to the Board. Representatives of the 34 colleges with accredited courses elect 6 course leaders from their number, to represent them on the Board. Each elected college representative serves for 3 years.

**Induction and training of new trustees**

Prior to appointment, potential Board members are informed of their liabilities and responsibilities as both Board members and Trustees. The Company Secretary takes responsibility to ensure that new Board members have access to all relevant documents and to bring them up to date on the current priorities of the BJTC.

**Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable insurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03283252 (England and Wales)

**Registered Charity number**

1060668

**Trustees**

R M Bernard  
Mrs C H R M Smith  
Mrs T Kaur-Thanki  
Ms S A Lewis  
Ms C L Bamfield  
C G Wheal  
J R Barsby  
R P Elias  
J R Porter  
P T Parker  
Mr A R Bailey  
Ms G E Slack  
L Dixon  
D M Ridley  
L Herbison  
C Howard - appointed 1 January 2021  
Ms B Bahal - appointed 15 June 2021  
Mrs J M S Kean - appointed 7 July 2021  
M P Walsh - appointed 7 July 2021  
W P Cope - appointed 7 July 2021

On 7 July 2021, Ms D Kemp, Ms K Blair and R C Ammonds resigned as directors of the charitable company.

**REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)**

**Company Secretary**

Miss H L Hurd

**Registered office**

2 – 4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

**Independent examiner**

Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Broadcast Journalism Training Council for the purposes of company law) are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue with its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 6 July 2022 and signed on its behalf by:

R M Bernard  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BROADCAST JOURNALISM TRAINING COUNCIL**

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I report to the trustees on my examination of the accounts of the Broadcast Journalism Training Council for the year ended 31 December 2021 as set out on pages 6 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- The accounts did not accord with the accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tom Lacey FCCA  
Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

Date

**BROADCAST JOURNALISM TRAINING COUNCIL****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
<b>INCOME AND ENDOWMENTS</b>					
Charitable activities	3	157,922	3,250	161,172	163,817
Investment income	3	20	-	20	191
<b>TOTAL INCOME</b>		<b>157,942</b>	<b>3,250</b>	<b>161,192</b>	<b>164,008</b>
<b>EXPENDITURE</b>					
Charitable activities	4	144,841	18,533	163,374	169,476
<b>TOTAL EXPENDITURE</b>		<b>144,841</b>	<b>18,533</b>	<b>163,374</b>	<b>169,476</b>
<b>TOTAL INCOME/(EXPENDITURE)</b>		<b>13,101</b>	<b>(15,283)</b>	<b>(2,182)</b>	<b>(5,468)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	12	<b>(30,000)</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(16,899)</b>	<b>14,717</b>	<b>(2,182)</b>	<b>(5,468)</b>
<b>Fund balances brought forward</b>	12	<b>120,841</b>	<b>42,763</b>	<b>163,604</b>	<b>169,072</b>
<b>Fund balances carried forward</b>	12	<b>103,942</b>	<b>57,480</b>	<b>161,422</b>	<b>163,604</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure is derived from continuing activities.

**BROADCAST JOURNALISM TRAINING COUNCIL (REGISTERED NUMBER 03283252)****BALANCE SHEET AS AT 31 DECEMBER 2021**

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible assets	8		1,016		1,355
<b>CURRENT ASSETS</b>					
Debtors	9	8,695		-	
Cash at bank	10	<u>166,520</u>		<u>169,438</u>	
		175,215		169,438	
<b>CREDITORS - Amounts falling due within one year</b>					
Creditors and accruals	11	<u>14,809</u>		<u>7,189</u>	
<b>NET CURRENT ASSETS</b>			160,406		162,249
<b>NET ASSETS</b>			<u>161,422</u>		<u>163,604</u>
<b>FUNDS</b>					
Restricted funds	12		57,480		42,763
Designated funds	12		-		15,000
General fund	12		<u>103,942</u>		<u>105,841</u>
<b>TOTAL CHARITY FUNDS</b>			<u>161,422</u>		<u>163,604</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021. No members have deposited a notice pursuant to section 476 of the Companies Act 2006 requiring an audit.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records that comply with section 386 of the Companies Act 2006 and;
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 section 1A – small entities.

Approved by the board of trustees on 6 July 2022 and signed on its behalf by

R M Bernard  
Trustee

Registered charity number: 1060668

The notes on pages 8 - 13 form part of these financial statements.

## 1 STATUTORY INFORMATION

The Broadcast Journalism Training Council is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on page 3 of these financial statements. The nature of the charity's operations and principal activities are the monitoring, evaluation and accreditation of higher education courses in broadcast and multi-media journalism.

## 2 ACCOUNTING POLICIES

### **Basis of preparation**

The financial statements have been prepared in accordance with Charities Act 2011, the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the provisions of FRS 102 Section 1A small entities.

The financial statements are prepared on a going concern basis under the historical cost convention and presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

### **Going concern**

The financial statements have been prepared on the going concern basis which assumes that the charitable company will continue for the foreseeable future.

The charitable company is financially stable and has reserves in excess of 9 months of running costs. On this basis the trustees consider it appropriate to continue to adopt the going concern basis for the preparation of the financial statements.

### **Cash flow statement**

The charity has not included a cash flow statement as it has claimed exemption under FRS 102 Section 1A.

### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Income that has been invoiced but relating a future period is deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102) as this is deemed to be negligible.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 ACCOUNTING POLICIES (CONTINUED)**

**Allocation and apportionment of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, personnel and governance costs which support the Charity's activities. All support costs have been allocated to the Charity's primary charitable activity of education.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds which have been ear marked for use for a specific purpose.

**Debtors receivable and creditors payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**BROADCAST JOURNALISM TRAINING COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

<b>3</b>	<b>INCOME</b>					<b>2021</b>	<b>2020</b>
						<b>£</b>	<b>£</b>
	<b>Charitable activities</b>						
	Education					157,922	163,817
	Derek Dowsett Award					3,250	-
						<u>161,172</u>	<u>163,817</u>
	<b>Investment income</b>					<b>2021</b>	<b>2020</b>
						<b>£</b>	<b>£</b>
	Interest received					20	191
						<u>20</u>	<u>191</u>
<b>4</b>	<b>CHARITABLE ACTIVITIES</b>	<b>PAS and Awards</b>	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>		<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
	Education	<u>18,533</u>	<u>84,045</u>	<u>2,805</u>	<u>57,991</u>		<u>163,374</u>
<b>5</b>	<b>SUPPORT COSTS</b>		<b>Management</b>	<b>Finance</b>	<b>Governance</b>		<b>Total</b>
			<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
	Education		<u>54,943</u>	<u>134</u>	<u>2,914</u>		<u>57,991</u>
						<b>2021</b>	<b>2020</b>
						<b>£</b>	<b>£</b>
	Insurance					325	325
	Telephone					1,621	2,828
	Postage and stationery					943	1,308
	Computer costs					659	615
	Sundry expenses					556	-
	Administrations fees					50,500	56,241
	Depreciation of tangible assets					339	452
	Bank charges					134	115
	Professional fees					-	1,163
	Independent examiner's fees					2,914	2,631
						<u>57,991</u>	<u>65,678</u>
<b>6</b>	<b>NET INCOME/(EXPENDITURE)</b>						
	Net income/(expenditure) is stated after charging/(crediting):						
						<b>2021</b>	<b>2020</b>
						<b>£</b>	<b>£</b>
	Depreciation - owned assets					<u>339</u>	<u>452</u>

**BROADCAST JOURNALISM TRAINING COUNCIL****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
(continued)****7 STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	73,000	73,000
Social security	8,855	5,867
Pension	2,190	2,190
	<u>84,045</u>	<u>81,057</u>

The average number of staff during the year was 1 (2020: 1).

Emoluments of staff earning in excess of £60,000 was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
£70,000 - £80,000	1	1
	<u>1</u>	<u>1</u>

**TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

During the year no expenses were reimbursed to trustees (2020: £880 to 4 trustees).

**8 TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1 January 2021	8,241
Additions in year	<u>-</u>
At 31 December 2021	<u>8,241</u>
<b>DEPRECIATION</b>	
At 1 January 2021	6,886
Depreciation in the year	<u>339</u>
At 31 December 2021	<u>7,225</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>1,016</u>
At 31 December 2020	<u>1,355</u>

**BROADCAST JOURNALISM TRAINING COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

9 DEBTORS	2021 £	2020 £
Trade debtors	4,195	-
Prepayments	4,500	-
	<u>8,695</u>	<u>-</u>

10 CASH AT BANK	2021 £	2020 £
Cash at bank	166,520	169,438
	<u>166,520</u>	<u>169,438</u>

11 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
Other taxes and social security	2,834	2,834
Other creditors	426	426
Accruals and deferred income	11,549	3,929
	<u>14,809</u>	<u>7,189</u>

12 MOVEMENT IN FUNDS	Unrestricted			Total £
	General £	Designated £	Restricted £	
As at 1 January 2021	105,841	15,000	42,763	163,604
Incoming resources	157,942	-	3,250	161,192
Resources expended	(144,841)	-	(18,533)	(163,374)
Surplus/(deficit) for year	13,101	-	(15,283)	(2,182)
Transfer	(15,000)	(15,000)	30,000	-
As at 31 December 2021	<u>103,942</u>	<u>-</u>	<u>57,480</u>	<u>161,422</u>

**Analysis of net assets by funds:**

	£	£	£	£
Fixed assets	1,016	-	-	1,016
Debtors	8,695	-	-	8,695
Cash at bank	109,040	-	57,480	166,520
Creditors and accruals	(14,809)	-	-	(14,809)
As at 31 December 2021	<u>103,942</u>	<u>-</u>	<u>57,480</u>	<u>161,422</u>

**BROADCAST JOURNALISM TRAINING COUNCIL****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
(continued)****13 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year.

**14 FINANCIAL INSTRUMENTS**

Financial assets measured at amortised costs amounted to £4,195 (2020: £Nil).

**15 COMPARATIVE STATEMENT OF  
FINANCIAL ACTIVITIES**

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>Total 2020 £</b>
<b>INCOME AND ENDOWMENTS</b>			
Charitable activities	163,817		163,817
Investment income	191	-	191
<b>TOTAL INCOME</b>	<u>164,008</u>	<u>-</u>	<u>164,008</u>
<b>EXPENDITURE</b>			
Charitable activities	157,239	12,237	169,476
<b>TOTAL EXPENDITURE</b>	<u>157,239</u>	<u>12,237</u>	<u>169,476</u>
<b>TOTAL INCOME/(EXPENDITURE)</b>	6,769	(12,237)	(5,468)
<b>TRANSFERS BETWEEN FUNDS</b>	(15,000)	15,000	-
<b>NET MOVEMENT IN FUNDS</b>	(8,231)	2,763	(5,468)
<b>Fund balances brought forward</b>	129,072	40,000	169,072
<b>Fund balances carried forward</b>	<u>120,841</u>	<u>42,763</u>	<u>163,604</u>

**BROADCAST JOURNALISM TRAINING COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
Fees and subscriptions	161,172	163,817
Investment income	20	191
<b>Total incoming resources</b>	<u>161,192</u>	<u>164,008</u>
<b>EXPENDITURE</b>		
<b>Staff costs</b>		
Salaries	73,000	73,000
National insurance	8,855	5,867
Pension contributions	2,190	2,190
	<u>84,045</u>	<u>81,057</u>
<b>Direct costs</b>		
Travel and subsistence	1,173	9,698
Secretarial and accreditation services	1,632	806
	<u>2,805</u>	<u>10,504</u>
<b>Management costs</b>		
Insurance	325	325
Telephone	1,621	2,828
Postage and stationery	943	1,308
Computer costs	659	615
Administration fees	50,500	56,241
Computer equipment	339	452
Sundry	556	-
	<u>54,943</u>	<u>61,769</u>
<b>Finance costs</b>		
Bank charges	134	115
	<u>134</u>	<u>115</u>
<b>Governance costs</b>		
Professional fees	432	1,163
Independent examiner's fees	2,482	2,631
	<u>2,914</u>	<u>3,794</u>
Derek Dowsett Award	1,000	-
Placement grants	15,600	12,000
Placements expenses	1,933	237
<b>Placement Assistance Scheme</b>	<u>18,533</u>	<u>12,237</u>
<b>Total resources expended</b>	<u>163,374</u>	<u>169,476</u>
<b>NET DEFICIT</b>	<u>(2,182)</u>	<u>(5,468)</u>

This page does not form part of the financial statements

**BROADCAST JOURNALISM TRAINING COUNCIL**

England & Wales - Charity number 1060668

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# Accounts

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Registered company number 03283252 (England and Wales)  
Registered charity number 1060668

**BROADCAST JOURNALISM TRAINING COUNCIL**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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# **BROADCAST JOURNALISM TRAINING COUNCIL**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020.

The financial statements comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Broadcast Journalism Training Council (BJTC) is the largest journalism accreditation body in higher education with 56 courses either accredited or in the advisory process. The board was quick to take action in light of the Covid-19 pandemic and introduced new Accreditation Requirements in July which made remote teaching allowable but also ensured courses provided sufficient support for students to learn key skills and take part in practical activities from home. The BJTC continued to adapt and amend its structures in order to ensure its primary role is maintained. A remote visit process was put in place and has been working successfully with 24 accreditation reviews undertaken in 2020. Financially the organisation has proven to be robust with income from industry sponsorship, accreditation reviews and accreditation fees stable.

The BJTC's partnership with industry remains strong with continued, dynamic relationships with the BBC, Sky News, ITV, Channel 4, ITN, Bauer, Global, the NUJ, Reuters and Associated Press.

In January the BJTC launched its first Placement Assistance Scheme (PAS), aimed at tackling some of the challenges students face in funding crucial placements that are recognised as the first step to finding work in journalism. The BJTC joined forces with Google News Initiative, the BBC and ITV News, to offer students on accredited courses, who also met its social diversity criteria, a contribution towards the cost of placements. The first scheme attracted 153 applicants, with 152 successfully awarded grants by a specialist panel of industry and academic representatives. The second-year scheme was launched in December 2020, with 88 successful applicants. A further round of applications was opened in February 2021. Feedback from recipients of the grants have been extremely positive, with some students branding it as "life-changing".

The BJTC Spring Partners Day was cancelled in light of the first national lockdown, but a virtual AGM and Summer Conference gave Council members a chance to catch-up with colleagues and keep up to date with BJTC and industry news during rapidly changing times. The virtual format proved popular with over 80 attendees.

The BJTC board took the decision in March to continue to run its 2020 Student Journalism Awards, committing to work around any Covid-19 restrictions. The entry process was launched in May and entry levels remained consistent with previous years. The ceremony was held virtually, in November, hosted by the BBC at the Mailbox in Birmingham and live streamed from the studios of BBC Midlands, presented by Elizabeth Glinka. For the first time, the Steve Harris Award, which recognises the stand-out entry of the competition, was given to a team entry, rather than that of an individual. BA Journalism students from the University of South Wales impressed the judges with their virtual newsday, a new category this year in response to COVID-19 restrictions. It was possible to link live to the University of South Wales where the students had met to watch the awards ceremony together, within the socially distanced restrictions. Recognising that this event is normally an extremely valuable time for students to network with industry personnel, the BJTC hosted a virtual networking event after the live programme, for all successful finalists.

Every year we award BJTC Skills Certificate to successful graduates from accredited courses. In 2020 we issued around 800 certificates from 24 accredited training bodies.

The free online eBooks, written in partnership with the BJTC, remain a valuable resource to course leaders and students. There are three currently available on the BJTC website. Each is regularly updated and 2020 saw a new edition of Kate Ironside's Reporting Power – Civic Structures: Why They Matter, How They Work and an update to Tim Crook's Media Law, Regulation & Ethics: Student Pocket Guide will be available in the early part of 2021.

The BJTC continues to regularly monitor its role within the restrictions and regulations due to the Covid-19 pandemic. Virtual visits will remain in 2021, and all other functions and events are set to go ahead virtually, until restrictions are lifted, and it is safe to return to in-person events. This will include a Spring Partners Day, where courses can share best practice around the virtual teaching format and see what processes industry has put in place. We are committed to ensure that all our accredited courses and the staff and students on them continue to receive the same robust service, reflecting industry-lead practices within an ever-changing world.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objectives and aims in the year under review were the monitoring, evaluation and accreditation of educational courses in broadcast and multi-media journalism.

The Broadcast Journalism Training Council (BJTC) exists to set and maintain standards of journalism training in the UK. Skills and knowledge required by these standards are then used to assess journalism training courses around the whole of the UK and if courses meet those standards then they are formally recognised as "accredited."

Currently the BJTC accredits 56 courses within 38 institutions in the UK, with more than 4000 students enrolled on them - and the numbers are growing. This process is also growing in importance as the whole news industry meets the challenges set by changing viewing, listening and reading habits as well as the impact of new technology. The BJTC aims to ensure that graduates from these accredited courses are best prepared for careers in this fast-changing industry.

The trustees are aware that they must carry on the charity's activities for the public benefit and they must pay due regard to the guidance on public benefit issued by the Charity Commission. They consider that the charity's aims and activities are for the public benefit as outlined above.

## **FINANCIAL REVIEW**

During the year, the charitable company made a deficit of £5,468 (2019: £47,376), and at the year end held total funds of £163,604 (2019: £169,072).

Officers are appointed by the board as consultants to them, to assist in the administration and day to day running of the charity. The secretary, treasurer and company administrator, interim accreditation team leaders and accreditation director received fees during the year totalling £32,054 (2019: £31,720). None of these officers were trustees of the charity. Fees paid to trustees for services in the year totalled £Nil (2019: £1,720). The payments made were in respect of accreditation services and re-writing and monitoring the guidelines and did not include any remuneration in connection with their duties as trustees. Trustees' duties are provided on a voluntary basis with just travel and subsistence expenses being reimbursed.

### **Reserves policy**

It is the policy of the BJTC to hold in reserves the equivalent of four months general running costs. In addition to this the BJTC can hold unallocated funds for the purposes of supporting, promoting and enhancing accreditation services and to further the objectives of the BJTC.

But it is noted that circumstances may change with time and trustees will review the policy at least annually as part of its planning processes. The amount held in reserves will also be monitored during the course of the year as part of a charity's budgetary processes.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In June 2012, the charity adopted new Articles of Association to reflect the introduction of the Charities Act 2011 and the Companies Act 2006 and on 7 July 2020, they were updated to allow for virtual general meetings.

**Recruitment and appointment of new trustees**

The methods for appointing Board members are set out in our Articles of Association adopted at our AGM in 2012. Under these Articles, major industry sponsors each appoint senior managers to the Board. Representatives of the 38 colleges with accredited courses elect 6 course leaders from their number, to represent them on the Board. Each elected college representative serves for 3 years.

**Induction and training of new trustees**

Prior to appointment, potential Board members are informed of their liabilities and responsibilities as both Board members and Trustees. The Company Secretary takes responsibility to ensure that new Board members have access to all relevant documents and to bring them up to date on the current priorities of the BJTC.

**Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable insurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03283252 (England and Wales)

**Registered Charity number**

1060668

**Registered office**

2 – 4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

**Trustees**

R M Bernard  
Ms D Kemp  
C Howard - appointed 19 January 2021  
Mrs C H R M Smith  
Mrs T Kaur-Thanki  
Ms S A Lewis  
Ms C L Bamfield  
C G Wheal  
J R Barsby  
R P Elias  
J R Porter  
P T Parker  
A R Bailey  
Ms G E Slack  
Ms K Blair  
Mrs R C Ammonds  
Mrs L Dixon  
Ms D M Ridley - appointed 7 July 2020  
Miss L Herbison - appointed 1 January 2020

**REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)**

**Company Secretary**

Miss H L Hurd

**Independent examiner**

Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Broadcast Journalism Training Council for the purposes of company law) are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue with its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 7 July 2021 and signed on its behalf by:

R M Bernard  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BROADCAST JOURNALISM TRAINING COUNCIL**

---

I report to the trustees on my examination of the accounts of the Broadcast Journalism Training Council for the year ended 31 December 2020 as set out on pages 6 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- The accounts did not accord with the accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tom Lacey FCCA  
Nunn Hayward LLP  
Chartered Accountants  
2-4 Packhorse Road  
Gerrards Cross  
Buckinghamshire  
SL9 7QE

16 July 2021

**BROADCAST JOURNALISM TRAINING COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2020 £	Total 2019 £
<b>INCOME AND ENDOWMENTS</b>					
Charitable activities	3	163,817	-	163,817	210,055
Investment income	3	191	-	191	365
<b>TOTAL INCOME</b>		<b>164,008</b>	<b>-</b>	<b>164,008</b>	<b>210,420</b>
<b>EXPENDITURE</b>					
Charitable activities	4	157,239	12,237	169,476	163,044
<b>TOTAL EXPENDITURE</b>		<b>157,239</b>	<b>12,237</b>	<b>169,476</b>	<b>163,044</b>
<b>TOTAL INCOME/(EXPENDITURE)</b>		<b>6,769</b>	<b>(12,237)</b>	<b>(5,468)</b>	<b>47,376</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>(15,000)</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(8,231)</b>	<b>2,763</b>	<b>(5,468)</b>	<b>47,376</b>
<b>Fund balances brought forward</b>	12	<b>129,072</b>	<b>40,000</b>	<b>169,072</b>	<b>121,696</b>
<b>Fund balances carried forward</b>	12	<b>120,841</b>	<b>42,763</b>	<b>163,604</b>	<b>169,072</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure is derived from continuing activities.

## BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	£	2020 £	£	2019 £
<b>FIXED ASSETS</b>					
Tangible assets	8		1,355		1,807
<b>CURRENT ASSETS</b>					
Debtors	9	-		5,775	
Cash at bank	10	169,438		181,207	
		169,438		186,982	
<b>CREDITORS - Amounts falling due within one year</b>					
Creditors and accruals	11	7,189		19,717	
<b>NET CURRENT ASSETS</b>			162,249		167,265
<b>NET ASSETS</b>			<u>163,604</u>		<u>169,072</u>
<b>FUNDS</b>					
Restricted funds			42,763		40,000
Designated funds			15,000		15,000
Unrestricted funds			105,841		114,072
<b>TOTAL CHARITY FUNDS</b>			<u>163,604</u>		<u>169,072</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020. No members have deposited a notice pursuant to section 476 of the Companies Act 2006 requiring an audit.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records that comply with section 386 of the Companies Act 2006 and;
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 section 1A – small entities.

Approved by the board of trustees on 7 July 2021 and signed on its behalf by

R M Bernard  
Trustee

Registered charity number: 1060668

## 1 STATUTORY INFORMATION

The Broadcast Journalism Training Council is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on page 3 of these financial statements. The nature of the charity's operations and principal activities are the monitoring, evaluation and accreditation of higher education courses in broadcast and multi-media journalism.

## 2 ACCOUNTING POLICIES

### **Basis of preparation**

The financial statements have been prepared in accordance with Charities Act 2011, the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the provisions of FRS 102 Section 1A small entities.

The financial statements are prepared on a going concern basis under the historical cost convention and presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

### **Going concern**

The financial statements have been prepared on the going concern basis which assumes that the charitable company will continue for the foreseeable future.

The COVID-19 outbreak has caused the closure of universities in the UK, however, the trustees have taken steps to ensure that work can largely continue as normal such that it is not anticipated to significantly impact the company's trading results for 2021. The charitable company is financially stable and has reserves in excess of 9 months of running costs. On this basis the trustees consider it appropriate to continue to adopt the going concern basis for the preparation of the financial statements.

### **Cash flow statement**

The charity has not included a cash flow statement as it has claimed exemption under FRS 102 Section 1A.

### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Income that has been invoiced but relating a future period is deferred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102) as this is deemed to be negligible.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**2 ACCOUNTING POLICIES (CONTINUED)**

**Allocation and apportionment of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, personnel and governance costs which support the Charity's activities. All support costs have been allocated to the Charity's primary charitable activity of education.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds which have been ear marked for use for a specific purpose.

**Debtors receivable and creditors payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**BROADCAST JOURNALISM TRAINING COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

<b>3</b>	<b>INCOME</b>					<b>2020</b>	<b>2019</b>
						<b>£</b>	<b>£</b>
	<b>Charitable activities</b>						
	Education					163,817	170,055
	Placement Assistance Scheme					-	40,000
						<u>163,817</u>	<u>210,055</u>
	<b>Investment income</b>					<b>2020</b>	<b>2019</b>
						<b>£</b>	<b>£</b>
	Interest received					191	365
						<u>191</u>	<u>365</u>
<b>4</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Placement Assistance Scheme</b>	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	Education	<u>12,237</u>	<u>81,057</u>	<u>10,504</u>	<u>65,678</u>	<u>169,476</u>	
<b>5</b>	<b>SUPPORT COSTS</b>		<b>Management</b>	<b>Finance</b>	<b>Governance</b>	<b>Total</b>	
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	Education		<u>61,769</u>	<u>115</u>	<u>3,794</u>	<u>65,678</u>	
						<b>2020</b>	<b>2019</b>
						<b>£</b>	<b>£</b>
	Insurance					325	325
	Telephone					2,828	3,082
	Postage and stationery					1,308	1,180
	Computer costs					615	80
	Administrations fees					56,241	51,002
	Depreciation of tangible assets					452	602
	bank charges					115	111
	Professional fees					1,163	396
	Independent examiner's fees					2,631	2,467
						<u>65,678</u>	<u>59,245</u>
<b>6</b>	<b>NET INCOME/(EXPENDITURE)</b>						
	Net income/(expenditure) is stated after charging/(crediting):						
						<b>2020</b>	<b>2019</b>
						<b>£</b>	<b>£</b>
	Depreciation - owned assets					<u>452</u>	<u>602</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020  
(continued)**7 STAFF COSTS**

	<b>2020</b> £	<b>2019</b> £
Wages and salaries	73,000	70,000
Social security	5,867	5,476
Pension	2,190	2,100
	<u>81,057</u>	<u>77,576</u>

The average number of staff during the year was 1 (2019: 1).

Emoluments of staff earning in excess of £60,000 was as follows:

	<b>2020</b> No	<b>2019</b> No
£70,000 - £79,999	1	1
	<u>1</u>	<u>1</u>

**TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES**

No trustees were paid fees for services in the year (2019: £1,720 to two trustee).

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

During the year £880 (2019: £1,921) was reimbursed for travel and subsistence incurred by 4 (2019: 8) trustees.

**8 TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1 January 2020	8,241
Additions in year	-
At 31 December 2020	<u>8,241</u>
<b>DEPRECIATION</b>	
At 1 January 2020	6,434
Charge in year	452
At 31 December 2020	<u>6,886</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>1,355</u>
At 31 December 2019	<u>1,807</u>



**BROADCAST JOURNALISM TRAINING COUNCIL****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**  
(continued)**13 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year, other than those disclosed in note 7.

**14 FINANCIAL INSTRUMENTS**

Financial assets measured at amortised costs amounted to £Nil (2019: £5,775).

**15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>Total 2019 £</b>
<b>INCOME AND ENDOWMENTS</b>			
Charitable activities	170,055	40,000	210,055
Investment income	365	-	365
<b>TOTAL INCOME</b>	<u>170,420</u>	<u>40,000</u>	<u>210,420</u>
<b>EXPENDITURE</b>			
Charitable activities	163,044	-	163,044
<b>TOTAL EXPENDITURE</b>	<u>163,044</u>	<u>-</u>	<u>163,044</u>
<b>TOTAL INCOME/(EXPENDITURE)</b>	7,376	40,000	47,376
<b>TRANSFERS BETWEEN FUNDS</b>	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	7,376	40,000	47,376
<b>Fund balances brought forward</b>	121,696	-	121,696
<b>Fund balances carried forward</b>	<u>129,072</u>	<u>40,000</u>	<u>169,072</u>

**BROADCAST JOURNALISM TRAINING COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
Fees and subscriptions	163,817	210,055
Investment income	191	365
<b>Total incoming resources</b>	<u>164,008</u>	<u>210,420</u>
<b>EXPENDITURE</b>		
<b>Staff costs</b>		
Salaries	73,000	70,000
National insurance	5,867	5,476
Pension contributions	2,190	2,100
	<u>81,057</u>	<u>77,576</u>
<b>Direct costs</b>		
Travel and subsistence	9,698	26,074
Secretarial and accreditation services	806	149
	<u>10,504</u>	<u>26,223</u>
<b>Management costs</b>		
Insurance	325	325
Telephone	2,828	3,082
Postage and stationery	1,308	1,180
Computer costs	615	80
Administration fees	56,241	51,002
Computer equipment	452	602
	<u>61,769</u>	<u>56,271</u>
<b>Finance costs</b>		
Bank charges	115	111
	<u>115</u>	<u>111</u>
<b>Governance costs</b>		
Professional fees	1,163	396
Independent examiner's fees	2,631	2,467
	<u>3,794</u>	<u>2,863</u>
Placement grants	12,000	-
Placement expenses	237	-
<b>Placement Assistance Scheme</b>	<u>12,237</u>	<u>-</u>
<b>Total resources expended</b>	<u>169,476</u>	<u>163,044</u>
<b>NET SURPLUS/(DEFICIT)</b>	<u><u>(5,468)</u></u>	<u><u>47,376</u></u>

This page does not form part of the financial statements